

EXHIBIT 3 TO RESNICK DECLARATION

Party in Interest	Entity with which RINC has a Connection	Nature of Connection
		2) A RINC affiliate was mandated on a transaction in which Lear was listed as a possible participant and/or interested party. The mandate has been completed.
Lee Hecht Harrison	Lee Hecht Harrison	RINC Vendor
Lehman Brothers	Lehman Brothers Corp IV; Lehman Brothers Private Equity Funds	Two RINC employees hold limited partnership interest in private equity fund offered by Lehman Brothers.
Linden Capital LP	Linden	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Lloyds of London	Lloyds of London	Client pitch by a RINC affiliate
Marsh USA Inc.; Marsh & McLennan	Marsh & McLennan	RINC vendor
MCI Telecommunications Corp	MCI	A RINC affiliate pitched a transaction in which MCI was listed as an interested party and/or potential participant – the pitch was subsequently abandoned.
Medical Simulation Corp	Medical Simulation	Medical Simulation mandated RINC for a transaction that was subsequently abandoned.
Merrill Lynch	Merrill Lynch	1) A RINC affiliate was mandated on a transaction in which Lear was listed as a possible participant and/or interested party. The mandate has been completed. 2) Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Met Life	Metropolitan Life	1) Client pitches by a RINC affiliate. 2) A RINC affiliate was mandated by Metropolitan Life for a possible transaction.

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		The mandate was subsequently abandoned. 3) RINC Vendor
Microsoft Services	Microsoft	A RINC affiliate was mandated on a transaction in which Microsoft was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
Miller Engineering Services Inc.	Miller Group	Client pitch by a RINC affiliate – the pitch was subsequently abandoned.
Mitsubishi	Mitsubishi Materials Corp.	Former RINC client.
	Mitsubishi Corp.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) Client of a RINC affiliate – there is currently one ongoing mandate.
Molex Cost Recovery Disputes	Molex Inc.	A RINC affiliate was mandated on a transaction in which Molex was listed as a possible participant and/or interested party. The mandate has been completed.
Morgan Stanley & Co., Inc.	Morgan Stanley Dean Witter; Morgan Stanley Private Equity	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated by Morgan Stanley for a possible transaction. The mandate was subsequently abandoned.
Motorola Inc.	Motorola Inc.	1) Client pitch by RINC – pitch was subsequently abandoned. 2) RINC pitched a transaction in which Motorola was listed as a possible participant and/or interested party – the pitch was subsequently abandoned. 3) Client pitches by a RINC affiliate.
Navistar International	Navistar Financial	Navistar mandated RINC for a possible

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		transaction. The mandate was subsequently abandoned.
Nextel	Nextel	1) Client pitch by RINC. 2) RINC was mandated on a transaction in which Nextel was listed as a potential participant and/or interested party – the mandate was subsequently abandoned.
Niagara Mohawk	Niagara Mohawk	RINC and a RINC affiliate were mandated on a transaction in which Niagara Mohawk was listed as a possible participant and/or interested party – the mandate has been completed.
Nissan	Nissan	Client pitch by a RINC affiliate – pitch was subsequently abandoned.
Nissho Iwai American Corp.	Nissho Iwai American Corp.	Client pitch by RINC – pitch was subsequently abandoned.
Nokia Corporation	Nokia	Client pitch made by a RINC affiliate.
Noranda	Noranda Inc.	1) Client pitch by a RINC affiliate – the pitch was subsequently abandoned; 2) A RINC affiliate has pitched two separate transactions in which Noranda is listed as a possible participant and/or interested party.
Norsk Hydro ASA	Norsk Hydro	1) Client pitches by a RINC affiliate 2) A RINC affiliate is currently mandated on a transaction in which Norsk Hydro is listed as a possible participant and/or interested party.
Oak Hill Securities Fund II, LP; Oak Hill Securities Fund LP	Oak Hill Securities Partnership II	A RINC employee holds a limited partnership interest in the partnership.

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Onex Corp.	Onex Corp.	1) RINC affiliate is currently mandated on a transaction in which Onex is listed as a possible participant and/or interested party. 2) Client pitches by a RINC affiliate
ORIX Warren LLC	ORIX	Client pitches by a RINC affiliate.
Pacific Group Ltd.	Pacific Group Limited	Client pitches by a RINC affiliate
Panalpina Inc.	Panalpina	1) Client pitch by RINC affiliate 2) A RINC affiliate has pitched a transaction in which Panalpina is listed as a possible participant and/or interested party.
Paragon	Paragon	A RINC affiliate has pitched a transaction in which Paragon listed as a possible participant and/or interested party
	Paragon Group of Companies	1) Client pitch by a RINC affiliate 2) A RINC affiliate was mandated on a transaction in which Paragon was listed as a possible participant and/or interested party. The mandate was subsequently abandoned.
Parsons	Parsons	RINC pitched a transaction in which Parsons was listed as a potential participant and/or interested party – the pitch was subsequently abandoned.
Philips Semiconductors	Philips	1) Client pitch by a RINC affiliate. 2) Client pitch by RINC – pitch was subsequently abandoned.
Praxair	Praxair	1) Client pitch by RINC – pitch was subsequently abandoned.

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		2) Client pitches by various RINC affiliates– pitches were subsequently abandoned.
Pressac	Pressac	1) Client pitches by a RINC affiliate; 2) A RINC affiliate has pitched two transactions in which Pressac is listed as a possible participant and/or interested party.
PriceWaterhouseCoopers	PriceWaterhouseCoopers	Former RINC vendor.
PSA Group	PSA	Client pitch by a RINC affiliate
Quadrangle Master Funding Ltd.	Quadrangle Group	RINC was mandated on a transaction in which Quadrangle Group was listed as a possible participant and/or interested party – the mandate has been completed.
Raytheon Company	Raytheon Co.	RINC was mandated on a transaction in which Raytheon was listed as a possible participant and/or interested party. – the mandate was subsequently abandoned.
RCA	RCA	A RINC affiliate was mandated by RCA for a possible transaction. The mandate was subsequently abandoned
Republic Engineered Products	Republic Engineered Products	Client pitch by RINC – pitch was subsequently abandoned.
Rhodia Patent Assertion	Rhodia	1) Client pitch by RINC 2) Various RINC affiliates were mandated by Rhodia for possible transactions. The mandates were subsequently abandoned. 3) Client pitch by a RINC affiliate.
Royal Bank of Scotland	Royal Bank of Scotland	1) Former Client of a RINC. 2) A RINC affiliate was mandated on a